SERVICE MATTERS (MISCELLANEOUS).

G. C. No. 6944/33, dated 8th July 1947.

Private employment :

Permission to take — during leave preparatory to retirement.

A question was recently raised whether any restrictions should be imposed on the amount of leave salary of a Government servant who is permitted to accept private employment during leave prepartory to retirement on superannuation. After careful consideration Government has come to the conclusion that no restriction should be placed on the grant of leave on average pay preparatory to such retirement, with permission to accept private employment during the leave, provided that the kind of employment was suitable and that there were no objections on other grounds to the officer taking employment while on leave.

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20. SALES TAX.

G. R. No. 6495/33, dated 30th April 1947.

Bombay Sales Tax Act, 1946 :

Payment of tax, penalty and composition fees:

Procedure in respect of the credit of —.

Under section 12 and Rule 22 of the Bombay Sales Tax Act and Rules, 1946, all payments on account of sales tax, penalty and composition fees are to be credited into a Treasury or a Sub-Treasury in chalan Form No. X (in the form of four folders). The following instructions are issued in this connection to all Treasury Officers and Sub-Treasury Officers for information and guidance :—

(*a*) Of the four parts of the chalan furnished at the treasury by a dealer the first part marked "Original" should be retained by the Treasury Officer, the second part marked "Duplicate" should be sent to the Sales Tax Officer of the area concerned and the remaining two parts marked "Triplicate and Quadruplicate" should be returned to the dealer, duly signed in proof of payment.

(*b*) All the chalans on account of payments under the head "XIII-Other Taxes and Duties—D-Other Items—Sales Tax—Other Commodities" should be numbered serially from one onwards, starting from the first working day of each month.

(*c*) The details of the chalans should be entered in a daily sheet in the accompanying form (Accompaniment* A).

(*d*) A copy of the daily sheet together with the relevant chalans (second part marked "Duplicate") should be forwarded to the Sales Tax Officer concerned as soon as possible. The Sub-Treasury Officers

* The accompaniment has not been printed in the Digest.

should forward their daily sheets with the relevant chalans to the Sales Tax Officers concerned direct instead of through the Treasury Officers.

(*e*) The statement of the amounts credited in the treasury which is required to be sent to the Sales Tax Officer by every Treasury Officer under Rule 25 of the Bombay Sales Tax Rules, 1946, should be sent in the form printed as Accompaniment* B to this Government Resolution.

G. R. No. 6495/33, dated 2nd August 1947.

Bombay Sales Tax Act, 1946:
Charges on account of the— included in the contingent bills.

Departmental officers should furnish a certificate in the following form when a claim on account of Sales Tax is included in bills preferred by them :—

"Certified that the goods on which sales tax has been charged have not been exempted under the Bombay Sales Tax Act, 1946, or the Rules thereunder."

G. R. No. 6513/33, dated 27th August 1947.

Bombay Sales Tax Tribunal:
Constitution of—.

The following tribunal is constituted with effect from 1st September 1947 to exercise the functions conferred on it by or under the Bombay Sales Tax Act, 1946 (Bom. V of 1946) :—

Tribunal:

Divan Bahadur R. M. Bhise, B.A., LL.B., retired District Judge. — *President.*

Mr. J. K. Mehta, M.A., former Secretary, Indian Merchants' Chamber, Bombay. — *Member.*

Mr. P. C. Hansotia, B.Com., G.D.A., F.S.A.A., Incorporated Accountant and Registered Accountant. — *Member.*

2. Diwan Bahadur R. M. Bhise should be allowed to draw an honorarium of Rs. 1,000 per mensem in addition to his pension, and the members an honorarium of Rs. 600 per mensem each.

3. The establishment comprising of 1 Registrar, 1 Stenographer, 2 Clerks, 1 Typist, 3 Peons, is also sanctioned for the office of the Tribunal with effect from 1st September 1947.

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* The accompaniment has not been printed in the Digest.